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Harvey P. Dale

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LAURA CHISOLM: THE LIGHT IN THE ROOM

Harvey P. Dale[†]

I met Laura Chisolm in Cleveland on a sunny day in the mid-1980s. The New York University School of Law had recently begun a “Study on Philanthropy and the Law” that I was directing.¹ The Mandel Center for Nonprofit Organizations was already in operation at Case Western Reserve University, and I wanted to understand its mission, programs, processes, and organization. Laura was the Law School’s representative at the Mandel Center, and she agreed to spend some time with me to discuss these matters.

Laura—not then yet a tenured full Professor—spent several hours with me that day, patiently explaining everything I wanted to know about the Mandel Center. By the time I left to fly back to New York City, I had learned a lot. Some of what I learned involved the Mandel Center, but my strongest impressions were of Laura herself. Even in those first few hours, she impressed me with her intelligence, kindness, patience, good humor, and amazing warmth. It was the beginning of a wonderful friendship.

Before long, I had (to my good fortune) managed to enlist Laura’s support for the “Study” I was undertaking, and then for the “Program” and the “National Center” that followed.² Over many years, Laura was an unfailing source of good judgment, good cheer, and good companionship. She served as a member of the Board of Advisors to the NCPL. She prepared and presented two major papers

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¹ Two years later, the “Study on Philanthropy and the Law” morphed into the “Program on Philanthropy and the Law” at NYU, and that, in turn, transmogrified, in the early 1990s, into the National Center on Philanthropy and the Law (hereinafter the “NCPL”).

² *Id.*

at annual conferences of the NCPL.³ She was a stalwart and enthusiastic participant in the work of the NCPL. She was always cheerfully available to lend a hand and provide thoughtful guidance.

In the late 1980s, a small group of academics and practitioners, all of whom shared a deep interest in legal issues affecting not-for-profit organizations, organized an informal “club” called the Nonprofit Forum. The Forum has met in New York City every other month (except for the summer months) since then. Each member, in rotation, prepares a paper on an area in which the law impacts charities and presents that paper at a Forum dinner. The ensuing dialog and debate are rigorous and often boisterous. Laura was one of the first members of the Forum. She rarely missed those dinners (even though she had to travel from Cleveland to attend them) and she was an unfailingly energetic participant in those discussions. Her contributions were many and her enthusiasm was always palpable.

One of Laura’s and my closest colleagues, Professor John Simon of the Yale Law School, had—in 1987—written a chapter on the federal tax treatment of charitable organizations for a “research handbook” on nonprofits.⁴ When the handbook’s original editor suggested, more than a decade later, that the chapter should be updated, John asked Laura and me to join him in that task as co-authors. The three of us labored on that chapter for about five years, sharing drafts, comments, and insights frequently. We met on dozens of occasions to work on our emerging text. We had been admonished by the editors that the final product should be about thirty typed pages in length. What we finally submitted (and what was then published) was more than three times that length, despite our best efforts to achieve brevity, because of the immense complexity of the subject matter.⁵

Out of all of the hundreds of hours that Laura and I spent together, I remember many things. I remember her trenchant intellect and the manner in which she could clarify issues or criticize others’ views without ever offending personally. I remember how she could provide

³ Laura Brown Chisolm, A Brief and Selective Survey of the Constitutional Framework Relevant to Restrictions on the Political Activities of Tax Exempt Organizations (Oct. 29–30, 1998), *available at* http://www1.law.nyu.edu/ncpl/pdfs/1998/Conf1998_Chisolm_Final.pdf; Laura Brown Chisolm, Political Advocacy Meets the Internal Revenue Code: “There’s Got to Be a Better Way” (1994), *available at* <http://www1.law.nyu.edu/ncpl/pdfs/1994/Conf1994Chisolmpaper.pdf>.

⁴ John G. Simon, *The Tax Treatment of Nonprofit Organizations: A Review of Federal and State Policies*, in *THE NONPROFIT SECTOR: A RESEARCH HANDBOOK* 67 (Walter W. Powell ed., 1987).

⁵ John Simon, Harvey Dale & Laura Chisolm, *The Federal Tax Treatment of Charitable Organizations*, in *THE NONPROFIT SECTOR: A RESEARCH HANDBOOK* 267 (Walter W. Powell & Richard Steinberg eds., 2d ed. 2006).

insights into seemingly impenetrable complexity, and how she could illuminate paths towards solutions of gnarled problems. I remember her joy at being engaged in challenging discussions. I remember her laughter, which was husky, happy, and infectious. I remember her effortless kindness and sensitivity to everyone with whom she interacted. I remember the impact she had merely entering a room of colleagues because all of them shared enormous affection for her. I remember her grace and her beauty.

In all these ways—in mind, heart, friendship, and grace—Laura was always the light in the room. The room now is sadly darker. I shall miss her, but her memory will always remain to lift my spirits and to remind me of that wonderful, ineffable, warmly glowing light that she brought to every room she entered and everyone she knew. What a gift! I am and will forever be immensely grateful for having been a recipient.